



STATE BOARD OF EQUALIZATION
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April 28, 2000

TO COUNTY ASSESSORS:

No. 2000/025

SAN DIEGO COUNTY
ASSESSMENT PRACTICES SURVEY

Here is the San Diego County Assessment Practices Survey Report. The Board completed this survey in fulfillment of the provisions of sections 15640-15646 of the Government Code. These code sections provide that the State Board of Equalization shall make surveys in each county and city and county to determine that the practices and procedures used by the county assessor in the valuation of properties are in conformity with all provisions of law.

The assessor was provided a draft of this report and given an opportunity to file a written response to the findings and recommendations contained in the report. This report, including the county assessor's response, constitutes the final survey report which is distributed to the Governor, the Attorney General, the State Legislature; and the county's Board of Supervisors, Grand Jury, and Assessment Appeals Board.

Fieldwork for this survey of the San Diego County Assessor's Office was conducted by the Board's County Property Tax Division during September 1998 through February 1999. This report does not reflect changes implemented by the assessor after the fieldwork was completed.

The Honorable Gregory J. Smith, San Diego County Assessor/Recorder/Clerk, and his staff gave us their complete cooperation during the assessment practices survey. We gratefully acknowledge their patience and good spirit during the interruption of their normal work routine.

We invite your comments and exchanges of information, for we feel that these surveys can only be helpful in a mutually cooperative atmosphere.

Sincerely,

/s/ Richard C. Johnson
Richard C. Johnson
Deputy Director
Property Taxes Department